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DALE A. WRIGHT (1927-89)

July 17, 1995

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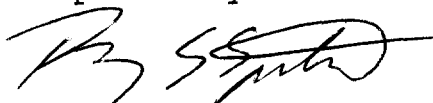
Mr. William F. Caton, Acting Secretary
Federal Communications Commission
Room No. 222, 1919 M Street, N.W.
Washington, D.C. 20554

RE: TCA Management Co., et. al.
vs. Southwestern Public Service Co.,
CC Docket No. 95-84; PA90-0002

Dear Mr. Caton:

In accordance with paragraph 31 of the Hearing Designation Order ("Order") in the above proceeding, Southwestern Public Service Company ("Southwestern") hereby files an original and five copies of the data required by Section 1.1404(g) needed to calculate maximum rates pursuant to the Commission's pole attachment formulas. The data are for each of the calendar years 1990 through 1994, are supported by affidavit, and take into consideration the rulings made in the Order. 1/

Respectfully submitted,



Barry S. Spector
Attorney for
Southwestern Public Service Company

BSS/cap
Attachment

cc: Administrative Law Judge Arthur I. Steinberg
Paul Glist, Esquire (Counsel for TCA)
John Reel, Esquire (Staff Counsel)

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1/ In filing such data, Southwestern does not intend to waive any of its legal rights to challenge the rulings made in the Order.

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CERTIFICATE OF SERVICE

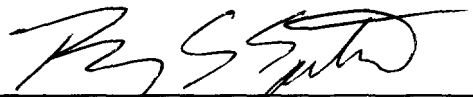
I, Barry S. Spector, hereby certify that I have on this day seventeenth day of July, 1995, served the foregoing document by First Class mail, postage prepaid, upon the following:

Honorable Arthur I. Steinberg*
Administrative Law Judge
Federal Communications Commission
2000 L Street, N.W., Room 228
Washington, D.C. 20554

*Paul Glist
Cole, Raywid and Braverman, Esquires
1919 Pennsylvania Avenue, N.W.
Washington, D.C. 20006

Teleservice Corporation of America,
TCA Management Co., and
TCA Cable of Amarillo, Inc.
3015 SSE Loop 323
P.O. Box 130489
Tyler, TX 75713-0480

Jon Reel, Esquire
Federal Communications Commission
Common Carrier Bureau
Accounting and Audit Division
Room 257
2000 L Street, N.W.
Washington, D.C. 20554



Barry S. Spector

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Of Counsel for
Southwestern Public Service Company
* Served by hand.

Southwestern Public Service Company
FCC Docket No. 95-84
Annual Pole Attachment Rates

	<u>FERC Form 1 1990</u>	<u>FERC Form 1 1991</u>	<u>FERC Form 1 1992</u>	<u>FERC Form 1 1993</u>	<u>FERC Form 1 1994</u>
1) Cost of a Bare Pole					
Gross Pole Investment (E)	\$81,034,580	\$84,707,600	\$88,496,842	\$92,582,991	\$97,136,055
Gross Distribution Plant	402,653,478	419,692,083	437,091,289	454,045,385	479,566,190
Accumulated Depreciation Plant	134,478,776	140,298,175	145,901,287	151,452,581	158,050,193
Allocation Factor--Acct 364/Dist. Plant	0.201251	0.201833	0.202468	0.203907	0.202550
Accumulated Depreciation Poles (F)	\$27,064,043	\$28,316,764	\$29,540,289	\$30,882,228	\$32,013,041
Accumulated Deferred Income Taxes					
Acct 281	0	0	0	0	0
Acct 282	226,057,184	236,398,334	247,070,816	345,729,156	357,065,776
Acct 283	6,078,349	3,996,618	8,867,872	7,331,873	6,838,144
Acct 190	(10,724,549)	(12,023,334)	(13,281,516)	(21,681,640)	(24,049,790)
	<u>\$221,410,984</u>	<u>\$228,371,618</u>	<u>\$242,657,172</u>	<u>\$331,379,389</u>	<u>\$339,854,130</u>
Gross Plant	1,985,717,376	2,044,451,719	2,116,807,881	2,190,641,453	2,272,111,819
Allocated Accumulated Deferred Taxes/Gross Plant	0.111502	0.111703	0.114634	0.151270	0.149576
Accumulated Deferred Taxes-Poles (G)	\$9,035,498	\$9,462,102	\$10,144,706	\$14,005,074	\$14,529,254
Right of Way (acct 360 * 60%) (X)	\$1,414,682	\$1,435,864	\$1,484,060	\$1,519,312	\$1,564,582
Total Number of Poles (I)	395,962	397,520	399,727	402,404	406,097
Net Cost of Bare Pole (C)	\$100.03	\$103.96	\$107.51	\$104.52	\$109.75
C=(.85*(E-F-G)+X)/I					

	FERC Form 1 1990	FERC Form 1 1991	FERC Form 1 1992	FERC Form 1 1993	FERC Form 1 1994
2) Depreciation Expense					
Depreciation Rate-Distribution (O)	0.02846	0.02846	0.02846	0.02846	0.02846
Gross Pole Investment (E)	\$81,034,580	\$84,707,600	\$88,496,842	\$92,582,991	\$97,136,055
Net Pole Investment (H)	\$44,935,038	\$46,928,733	\$48,811,847	\$47,695,690	\$50,593,760
Depreciation Expense-Distribution--(O*E/H)	<u>5.13%</u>	<u>5.14%</u>	<u>5.16%</u>	<u>5.52%</u>	<u>5.46%</u>
3) Maintenance Expense					
Maintenance of Overhead Lines (Acct 593) (U)	\$3,153,651	\$3,299,795	\$3,431,409	\$3,547,459	\$3,423,555
Investment in:					
Acct 364-Poles, Towers, and Fixtures	81,034,580	84,707,600	88,496,842	92,582,991	97,136,055
Acct 365-Overhead Conductors	70,456,408	73,692,809	77,163,056	80,108,809	84,092,916
Acct 369-Services	28,160,566	29,464,802	30,947,767	32,444,564	34,201,324
Total (K)	<u>\$179,651,554</u>	<u>\$187,865,211</u>	<u>\$196,607,665</u>	<u>\$205,136,364</u>	<u>\$215,430,295</u>
Allocation Factors (Acct/Dist. plant)	\$402,653,478	\$419,692,083	\$437,091,289	\$454,045,385	\$479,566,190
Acct 364-Poles, Towers, and Fixtures	0.201251	0.201833	0.202468	0.203907	0.202550
Acct 365-Overhead Conductors	0.174980	0.175588	0.176538	0.176433	0.175352
Acct 369-Services	0.069937	0.070206	0.070804	0.071457	0.071317
Depreciation in:					
Acct 364-Poles, Towers, and Fixtures	27,064,043	28,316,764	29,540,289	30,882,228	32,013,041
Acct 365-Overhead Conductors	23,531,130	24,634,648	25,757,066	26,721,306	27,714,426
Acct 369-Services	9,405,106	9,849,740	10,330,380	10,822,295	11,271,699
Total (L)	<u>\$60,000,279</u>	<u>\$62,801,152</u>	<u>\$65,627,735</u>	<u>\$68,425,829</u>	<u>\$70,999,166</u>
Deferred Tax in:					
Acct 364-Poles, Towers, and Fixtures	9,035,498	9,462,102	10,144,706	14,005,074	14,529,254
Acct 365-Overhead Conductors	7,856,014	8,231,716	8,845,474	12,118,098	12,578,309
Acct 369-Services	3,139,953	3,291,310	3,547,652	4,907,905	5,115,708
Total (M)	<u>\$20,031,465</u>	<u>\$20,985,129</u>	<u>\$22,537,832</u>	<u>\$31,031,077</u>	<u>\$32,223,271</u>
Investment (W=K-L-M)	\$99,619,810	\$104,078,931	\$108,442,098	\$105,679,458	\$112,207,857
Operation and Maintenance Expense (T=U/W)	<u>3.17%</u>	<u>3.17%</u>	<u>3.16%</u>	<u>3.36%</u>	<u>3.05%</u>

	FERC Form 1 1990	FERC Form 1 1991	FERC Form 1 1992	FERC Form 1 1993	FERC Form 1 1994
4) Administrative and General Expense					
Admin. and General (Q)	\$38,169,324	\$41,356,299	\$45,023,772	\$52,389,813	\$51,707,437
Gross Plant (K)	1,985,717,376	2,044,451,719	2,116,807,881	2,190,641,453	2,272,111,819
Accumulated Depreciation-Total Plant (L)	613,449,656	660,659,850	707,521,781	752,493,591	798,644,729
Accumulated Deferred Taxes-Total Plant (M)	221,410,984	228,371,618	242,657,172	331,379,389	339,854,130
Total Administration and General Expense (P) P=Q/(K-L-M)	<u>3.32%</u>	<u>3.58%</u>	<u>3.86%</u>	<u>4.73%</u>	<u>4.56%</u>
5) Normalized Tax Expense					
Acct 408.1-Taxes Other than Income	31,348,528	37,940,018	36,529,384	40,989,311	42,623,456
Acct 409.1-Income Tax Federal	43,165,484	44,233,188	36,816,612	48,243,381	41,551,116
Acct 409.1-Income Tax Other	1,783,400	1,925,575	1,739,525	1,904,000	1,728,000
Acct 410.1-Provision for Deferred Income Tax	33,503,770	29,428,103	32,426,329	24,722,836	28,236,567
Acct 411.4-ITC Credit Adjustment	(250,625)	(250,377)	(250,377)	(250,377)	(250,377)
Acct 411.1-Provision for Deferred Tax	(22,427,101)	(22,471,160)	(18,142,636)	(17,648,357)	(14,400,702)
Total (S)	<u>\$87,123,456</u>	<u>\$90,805,347</u>	<u>\$89,118,837</u>	<u>\$97,960,794</u>	<u>\$99,488,060</u>
Normalized Tax Expense S/(K-L-M)	<u>7.57%</u>	<u>7.86%</u>	<u>7.64%</u>	<u>8.85%</u>	<u>8.78%</u>
6) SPS' Return on Investment (V)	<u>11.70%</u>	<u>11.70%</u>	<u>11.70%</u>	<u>11.70%</u>	<u>9.90% (1)</u>
7) Revenue Requirement per Pole					
Depreciation Expense	5.13%	5.14%	5.16%	5.52%	5.46%
Operation and Maintenance Expense	3.17%	3.17%	3.16%	3.36%	3.05%
Administration and General Expense	3.32%	3.58%	3.86%	4.73%	4.56%
Normalized Taxes	7.57%	7.86%	7.64%	8.85%	8.78%
Return on Investment	11.70%	11.70%	11.70%	11.70%	9.90%
Total Revenue Requirement (D)	<u>30.884996%</u>	<u>31.445983%</u>	<u>31.522442%</u>	<u>34.165882%</u>	<u>31.752669%</u>
8) Annual Pole Attachment Rate (1/13.5)*C*D	<u>\$2.29</u>	<u>\$2.42</u>	<u>\$2.51</u>	<u>\$2.65</u>	<u>\$2.58</u>
9) Estimated Number of Pole Attachments	26,428	26,590	26,892	27,006	27,092

Note (1): Southwestern's current return became effective October 15, 1993.

ATTACHMENT A POLE ATTACHMENT FORMULAS FOR ELECTRIC UTILITIES

Maximum Rate	=	$\frac{A \times C \times D}{B}$
Net Cost of a Bare Pole (C)	=	$\frac{.85 (E - F - G^*)}{I} + X$
Net Pole Investment (H)	=	$E - F - G^*$
Net Plant Investment (J)**	=	$K - L - M^*$
Accumulated Deferred Income Taxes (Poles) (G)	=	$\frac{E \times M^*}{K}$
Depreciation Carrying Charge (N)	=	$O \times \frac{E}{H}$
Administrative Carrying Charge (P)	=	$\frac{Q}{J^{**}}$
Tax Carrying Charge (R)	=	$\frac{S}{J^{**}}$
Maintenance Carrying Charge (T)	=	$\frac{U}{W}$

A = Space Occupied by CATV; 1 foot
 B = Total Usable Space; usually 13.5 feet
 C = Net Cost of a Bare Pole
 D = Carrying charges, (N + P + R + T + V)
 E = Gross Pole Investment in FERC Account 364
 F = Depreciation Reserve (Poles)
 G = Accumulated Deferred Income Taxes (Poles)
 H = Net Pole Investment
 I = Number of Poles
 J = Net Plant Investment**
 K = Total Gross Plant Investment
 L = Total Depreciation Reserve
 M = Total Accumulated Deferred Income Taxes = Sum of Accounts (281, 282, 283, and 190)*
 N = Depreciation Carrying Charge
 O = Depreciation Rate for Poles
 P = Administrative Carrying Charge
 Q = Total General and Administrative Expenses
 R = Tax Carrying Charge
 S = Total Current and Deferred Tax Expense = Sum of Accounts 408.1, 409.1, 410.1 and 411.4) less Account 411.1
 T = Maintenance Carrying Charge
 U = Maintenance of overhead lines (Account 593)
 V = Cost of Capital (Return) = Return Authorized by State Regulatory Commission
 W = Investment in FERC Accounts 364, 365 and 369 less Depr Reserve and Accumulated Deferred Taxes related to those accounts.*
 X = Right of Way

* We treat deferred taxes as most state commissions do -- as a rate base deduction. If the state utility commission includes the reserve for deferred income taxes in the utility's capital structure at zero cost, we would not make any further adjustment.

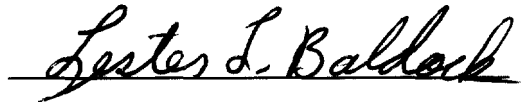
** For companies with multiple operations, the Commission, in calculating the administrative expense carrying charge, utilizes only investment relating to electric operations. However, for the tax carrying charge, the total plant investment of all the company's operations is utilized because taxes paid by a utility generally relate to its entire operations.

Revised page 16 of Hearing Designation Order to include variable "x" right-of-way.

VERIFICATION

STATE OF TEXAS)
) SS
COUNTY OF POTTER)

I, Lester L. Baldock, Manager of Revenue Requirements of Southwestern Public Service Company, Amarillo, Texas, state that I have read the foregoing copy of the data required by Section 1.1404(g) needed to calculate the maximum rates pursuant to the Commission pole attachment formulas pursuant to the Hearing Designation Order of CC Docket No. 95-84; that I am generally familiar with the matters contained therein and with the factual allegations set forth therein; and that the factual allegations there are true and correct to the best of my knowledge, information and belief.



Lester L. Baldock

Subscribed and sworn to before me this 7th day of July, 1995.





Notary Public

6-17-96

Commission Expires

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.
2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.
3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2
4. Use page 122 for important notes regarding the statement of income or any account thereof.
5. Give concise explanations concerning unsettled rate pro-

ceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$743,008,559	\$821,527,646
3	Operating Expenses			
4	Operation Expenses (401)	320-323	427,936,273	509,838,308
5	Maintenance Expenses (402)	320-323	24,091,679	22,123,650
6	Depreciation Expense (403)	336-338	55,674,934	55,572,058
7	Amort. & Depl. of Utility Plant (404-405)	336-338	506,788	495,686
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)			
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	262-263	31,348,528	25,503,075
12	Income Taxes - Federal (409.1)	262-263	43,165,484	42,545,831
13	- Other (409.1)	262-263	1,738,400	1,626,747
14	Provision for Deferred Income Taxes (410.1)*	234,272-277	33,503,770	26,579,921
15	(Less) Provision for Deferred Income Taxes - Cr.(411.1)	234,272-277	22,427,101	15,029,240
16	Investment Tax Credit Adj. - Net (411.4)	266	(250,625)	(612,369)
17	(Less) Gains from Disp. of Utility Plant (411.6)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		595,288,130	668,643,667
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		\$147,720,429	\$152,883,979

Southwestern Public Service Company		An Original	Dec. 31, 1990
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)			
Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
40	(346) Misc. Power Plant Equipment	68,172	
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	\$15,904,444	\$493,620
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	\$1,154,220,021	\$13,403,098
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	\$15,594,254	\$180,528
45	(352) Structures and Improvements	1,315,947	125,877
46	(353) Station Equipment	127,976,149	3,653,988
47	(354) Towers and Fixtures	2,003,692	
48	(355) Poles and Fixtures	90,617,434	2,497,415
49	(356) Overhead Conductors and Devices	62,302,258	1,567,770
50	(357) Underground Conduit	255,081	
51	(358) Underground Conductors and Devices	339,193	
52	(359) Roads and Trails		
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	\$300,404,008	\$8,025,578
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	\$2,326,207	\$31,597
56	(361) Structures and Improvements	209,023	
57	(362) Station Equipment	58,493,152	1,974,088
58	(363) Storage Battery Equipment		
59	(364) Poles, Towers, and Fixtures	77,944,347	3,877,272
60	(365) Overhead Conductors and Devices	68,017,827	3,069,941
61	(366) Underground Conduit	11,396,430	505,862
62	(367) Underground Conductors and Devices	14,296,202	739,880
63	(368) Line Transformers	77,595,033	3,122,519
64	(369) Services	26,900,328	1,391,395
65	(370) Meters	35,175,856	1,080,718
66	(371) Installations on Customer Premises	6,915,530	512,741
67	(372) Leased Property on Customer Premises		
68	(373) Street Lighting and Signal Systems	11,048,845	690,760
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	\$390,318,780	\$16,996,773
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	\$1,973,952	\$82,088
72	(390) Structures and Improvements	37,129,338	4,381,161
73	(391) Office Furniture and Equipment	8,539,961	1,085,157
74	(392) Transportation Equipment	17,541,707	1,718,047
75	(393) Stores Equipment	686,712	70,010
76	(394) Tools, Shop and Garage Equipment	2,153,002	192,288
77	(395) Laboratory Equipment	4,114,945	361,730
78	(396) Power Operated Equipment	2,923,200	99,637
79	(397) Communication Equipment	23,247,385	1,059,265
80	(398) Miscellaneous Equipment	510,778	159,890
81	SUBTOTAL (Enter Total of lines 71 thru 80)	98,820,980	9,209,273
82	(399) Other Tangible Property		
83	TOTAL General Plant (Enter Total of lines 81 and 82)	\$98,820,980	\$9,209,273
84	TOTAL (Accounts 101 and 106)	\$1,947,101,352	\$47,873,581
85	(102) Electric Plant Purchased (See Instr. 8)		
86	(Less) (102) Electric Plant Sold (See Instr. 8)		
87	(103) Experimental Plant Unclassified		
88	TOTAL Electric Plant in Service	\$1,947,101,352	\$47,873,581

Southwestern Public Service Company		An Original		Dec. 31, 1990	
ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)					
Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			68,172	(346)	40
(\$264,684)		\$16,188	\$16,149,568		41
(\$1,842,270)		\$26,455	1,165,807,304		42
					43
(\$42,547)			\$15,732,235	(350)	44
(4,948)			1,436,875	(352)	45
(591,699)		(16,182)	131,022,256	(353)	46
			2,003,692	(354)	47
(386,739)		(2,233)	92,725,877	(355)	48
(191,807)			63,678,221	(356)	49
			255,081	(357)	50
			339,193	(358)	51
				(359)	52
(\$1,217,741)		(\$18,415)	\$307,193,430		53
					54
			\$2,357,804	(360)	55
			209,023	(361)	56
(868,346)		(53,241)	59,545,653	(362)	57
				(363)	58
(789,581)		2,542	81,034,580	(364)	59
(631,861)		501	70,456,408	(365)	60
(194,663)		211	11,707,840	(366)	61
(217,746)		369	14,818,696	(367)	62
(1,073,752)		10,190	79,653,990	(368)	63
(130,587)		(570)	28,160,566	(369)	64
(267,663)		(7,238)	35,981,083	(370)	65
(304,396)		300	7,124,175	(371)	66
				(372)	67
(136,119)		(426)	11,603,080	(373)	68
(\$4,614,703)		(\$47,372)	\$402,653,478		69
					70
			\$2,056,040	(389)	71
(266,550)		2,058	41,246,007	(390)	72
(72,144)		(164,738)	9,388,236	(391)	73
(979,006)		15,735	18,296,483	(392)	74
(9,261)		(18,577)	728,884	(393)	75
(31,628)		18,318	2,331,980	(394)	76
(32,559)		(15,480)	4,428,636	(395)	77
(18,307)		(15,736)	2,988,794	(396)	78
(113,443)		164,604	24,357,811	(397)	79
(6,797)			663,871	(398)	80
(1,529,695)		(13,816)	106,486,742		81
				(399)	82
(\$1,529,695)		(\$13,816)	\$106,486,742		83
(\$9,204,409)		(\$53,148)	\$1,985,717,376		84
				(102)	85
				(103)	86
(\$9,204,409)		(\$53,148)	1,985,717,376		87
					88

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If

the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Lease to Others (e)
1	Balance Beginning of Year	\$567,979,550	\$567,979,550		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	55,674,934	55,674,934		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses-Clearing	1,165,964	1,165,964		
6	Other Clearing Accounts	272,866	272,866		
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	57,113,764	57,113,764		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	9,137,845	9,137,845		
12	Cost of Removal	4,212,703	4,212,703		
13	Salvage (Credit)	(1,618,883)	(1,618,883)		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	11,731,665	11,731,665		
15	Other Debit or Credit Items (Describe)				
16	See *Note	88,007	88,007		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$613,449,656	\$613,449,656		

Section B. Balances at End of Year According to Functional Classifications

18	Steam Production	\$352,175,773	\$352,175,773		
19	Nuclear Production				
20	Hydraulic Production - Conventional				
21	Hydraulic Production - Pumped Storage				
22	Other Production	10,906,932	10,906,932		
23	Transmission	84,541,071	84,541,071		
24	Distribution	134,478,776	134,478,776		
25	General	31,347,104	31,347,104		
26	TOTAL (Enter Total of lines 18 thru 25)	\$613,449,656	\$613,449,656		

*Note: Reserve on transfers (12,057)
Reserve on purchase of used property 100,064
\$88,007

ACCUMULATED DEFERRED INCOME TAXES (Account 190)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes.

2. At Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	Balance at End of Year (c)
1	Electric		
2	Compensated Absences	\$252,355	\$100,963
3	Provision for Refunds	3,363,020	1,333,522
4	Interest Income - Pollution Control Bond Funds	2,078,988	1,989,248
5	Employee Stock Ownership and Tax Benefit Plans	57,527	55,755
6	Early Retirement Program	424,182	552,745
7	Other*	7,165,742	6,692,316
8	TOTAL Electric (Enter Total of lines 2 thru 7)	\$13,341,814	\$10,724,549
9	Gas		
10			
11			
12			
13			
14			
15	Other		
16	TOTAL Gas (Enter total of lines 10 thru 15)		
17	Other (Specify)		
18	TOTAL (Account 190) (Total of lines 8, 16 & 17)	\$13,341,814	\$10,724,549

NOTES

* Pension Expense		\$51,879
Contributions in Aid of Construction	\$1,030,484	1,326,618
Accumulated AFUDC Adjustment	572,289	901,852
Promotion Expense	472,046	676,103
Deferred Fuel Revenue	3,118,311	726,410
Accrued Unbilled Revenue	618,418	1,431,856
Officers Supplemental Retirement Plan	284,286	411,017
Rate Filing Expense	580	
Bad Debt Deductions	86,680	264,177
Deferred Incentive Compensation	(7,247)	(99,135)
Debt Discount and Expense	207,213	207,488
Vacation Accrual	777,921	878,833
Stock Awards	4,761	25,957
Coal Slurry Patent Amortization		(110,739)
	\$7,165,742	\$6,692,316

ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amortizable property.

Line No.	Account (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Accelerated Amortization (Account 281)			
2	Electric			
3	Defense Facilities	None		
4	Pollution Control Facilities			
5	Other			
6				
7				
8	TOTAL Electric (Enter Total of lines 3 thru 7)			
9	Gas			
10	Defense Facilities			
11	Pollution Control Facilities			
12	Other			
13				
15	TOTAL Gas (Enter Total of lines 10 thru 14)			
16	Other (Specify)			
17	TOTAL (Account 281)(Total of 8, 15 and 16)			
18	Classification of TOTAL			
19	Federal Income Tax			
20	State Income Tax			
21	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES-ACCELERATED AMORTIZATION PROPERTY (Account 281) (Cont.)

2. For Other (Specify), include deferrals relating to other income and deductions.
3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
None							1
							2
							3
							4
							5
							6
							7
							8
							9
							10
							11
							12
							13
							14
							15
							16
							17
							18
							19
							20
							21

NOTES (Continued)

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to property not subject to accelerated amortization.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 282			
2	Electric	\$197,572,664	\$10,011,543	
3	Gas			
4	Other (Define)			
5	TOTAL (Enter Total of lines 2 thru 4)	\$197,572,664	\$10,011,543	
6	Other (Specify)			
7	ITC Basis Difference	6,326,340		
8	Timing Difference	11,035,888	1,239,544	\$50,525
9	TOTAL Account 282 (Enter Total of lines 5 thru 8)	\$214,934,892	\$11,251,087	\$50,525
10	Classification of TOTAL			
11	Federal Income Tax	\$214,934,892	\$11,251,087	\$50,525
12	State Income Tax			
13	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES-OTHER PROPERTY (Account 282) (Continued)

2. For Other (Specify), include deferrals relating to other income and deductions.
 3. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
				234	\$11,648	\$207,572,559	1
							2
							3
							4
					\$11,648	\$207,572,559	5
						6,326,340	6
				190	66,622	12,158,285	7
							8
					\$78,270	\$226,057,184	9
					\$78,270	\$226,057,184	10
							11
							12
							13

NOTES (Continued)

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)

1. Report the information called for below concerning the respondent's accounting for deferred income taxes relating to amounts recorded in Account 283.
2. For Other (Specify), include deferrals relating to other income and deductions.

Line No.	Account Subdivisions (a)	Balance at Beginning of Year (b)	CHANGES DURING YEAR	
			Amounts Debited To Account 410.1 (c)	Amounts Credited To Account 411.1 (d)
1	Account 283			
2	Electric			
3	Unbilled revenue	\$5,704,605		\$3,422,763
4	Loss on reacquisition of long-term debt	1,697,610	\$959,337	211,782
5	Pension expense	1,240,249	111,093	
6	ER80-573 Surcharge	110,421	3,727	114,148
7				
8	Other			
9	TOTAL Electric (Total of lines 3 thru 8)	8,752,885	1,074,157	3,748,693
10	Gas			
11				
12				
13				
14				
15				
16	Other			
17	TOTAL Gas (Total of lines 11 thru 16)			
18	Other (Specify) TOTAL (Account 283) (Enter Total of			
19	lines 9, 17 and 18)	\$8,752,885	\$1,074,157	\$3,748,693
20	Classification of TOTAL			
21	Federal Income Tax	\$8,752,885	\$1,074,157	\$3,748,693
22	State Income Tax			
23	Local Income Tax			

NOTES

ACCUMULATED DEFERRED INCOME TAXES-OTHER (Account 283)(Continued)

3. Provide in the space below explanations for pages 276 and 277. Include amounts relating to insignificant items listed under Other.
 4. Use separate pages as required.

CHANGES DURING YEAR		ADJUSTMENTS				Balance at End of Year (k)	Line No.
Amounts Debited To Account 410.2 (e)	Amounts Credited To Account 411.2 (f)	Debits		Credits			
		Acct. No. (g)	Amount (h)	Acct. No. (i)	Amount (j)		
						\$2,281,842	1
						2,445,165	2
						1,351,342	3
							4
							5
							6
							7
							8
						6,078,349	9
							10
							11
							12
							13
							14
							15
							16
							17
							18
						\$6,078,349	19
							20
						\$6,078,349	21
							22
							23

NOTES (Continued)

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
103	3. DISTRIBUTION EXPENSES (Continued)		
104	(581) Load Dispatching	\$252,726	\$239,597
105	(582) Station Expenses	717,279	671,728
106	(583) Overhead Line Expenses	1,486,732	1,560,402
107	(584) Underground Line Expenses	251,800	213,813
108	(585) Street Lighting and Signal System Expenses	156,201	152,353
109	(586) Meter Expenses	3,066,839	2,761,961
110	(587) Customer Installation Expenses	701,955	634,488
111	(588) Miscellaneous Distribution Expenses	1,809,499	1,870,105
112	(589) Rents	263,138	267,138
113	TOTAL Operation (Enter Total of lines 102 thru 111)	\$9,273,041	\$8,873,077
114	Maintenance		
115	(590) Maintenance Supervision and Engineering	\$430,094	\$475,082
116	(591) Maintenance of Structures		123
117	(592) Maintenance of Station Equipment	923,784	966,502
118	(593) Maintenance of Overhead Lines	3,153,651	3,364,304
119	(594) Maintenance of Underground Lines	139,080	161,517
120	(595) Maintenance of Line Transformers	521,036	524,122
121	(596) Maintenance of Street Lighting and Signal Systems	374,177	400,409
122	(597) Maintenance of Meters	519,028	509,546
123	(598) Maintenance of Miscellaneous Distribution Plant	115,704	112,313
124	TOTAL Maintenance (Enter Total of lines 115 thru 123)	\$6,176,554	\$6,513,918
125	TOTAL Distribution Expenses (Enter Total of lines 113 and 124)	\$15,449,595	\$15,386,995
126	4. CUSTOMER ACCOUNTS EXPENSES		
127	Operation		
128	(901) Supervision	\$412,056	\$369,909
129	(902) Meter Reading Expenses	2,375,800	2,410,695
130	(903) Customer Records and Collection Expenses	8,255,165	8,001,127
131	(904) Uncollectible Accounts	955,043	924,528
132	(905) Miscellaneous Customer Accounts Expenses	195,792	188,725
133	TOTAL Customer Accounts Expenses (Enter Total of lines 128 thru 132)	\$12,193,856	\$11,894,984
134	5. CUSTOMER SERVICE AND INFORMATIONAL EXPENSES		
135	Operation		
136	(907) Supervision	\$262,422	\$252,087
137	(908) Customer Assistance Expenses	2,410,181	2,253,784
138	(909) Informational and Instructional Expenses	1,324,947	1,439,526
139	(910) Miscellaneous Customer Service and Informational Expenses	191,511	175,900
140	TOTAL Cust. Service and Informational Expenses (Enter Total of lines 136 thru 139)	\$4,189,061	\$4,121,297
141	6. SALES EXPENSES		
142	Operation		
143	(911) Supervision	\$68,679	\$65,737
144	(912) Demonstrating and Selling Expenses	653,007	563,897
145	(913) Advertising Expenses	135,479	134,857
146	(916) Miscellaneous Sales Expenses	2,207,289	1,782,815
147	TOTAL Sales Expenses (Enter Total of lines 143 thru 146)	\$3,064,454	\$2,547,306
148	7. ADMINISTRATIVE AND GENERAL EXPENSES		
149	Operation		
150	(920) Administrative and General Salaries	\$11,687,921	\$11,021,990
151	(921) Office Supplies and Expenses	6,295,628	6,189,748
152	(Less) (922) Administrative Expenses Transferred-Credit		

ELECTRIC OPERATION AND MAINTENANCE EXPENSES (Continued)

Line No.	Account (a)	Amount for Current Year (b)	Amount for Previous Year (c)
153	7. ADMINISTRATIVE AND GENERAL EXPENSES		
154	(923) Outside Services Employed	2,162,652	2,066,753
155	(924) Property Insurance	1,274,381	2,212,288
156	(925) Injuries and Damages	2,558,494	1,710,725
157	(926) Employee Pensions and Benefits	8,328,530	6,909,902
158	(927) Franchise Requirements		
159	(928) Regulatory Commission Expenses	1,420,313	1,171,823
160	(Less) (929) Duplicate Charges-Cr.		
161	(930.1) General Advertising Expenses	209,725	192,199
162	(930.2) Miscellaneous General Expenses	2,078,278	2,340,786
163	(931) Rents	1,165,924	1,160,715
164	TOTAL Operation (Enter Total of lines 150 thru 163)	\$37,181,846	\$34,976,929
165	Maintenance		
166	(935) Maintenance of General Plant	987,478	983,568
167	TOTAL Administrative and General Expenses (Enter Total of lines 164 & 166)	\$38,169,324	\$35,960,497
168	TOTAL Electric Operation and Maintenance Expenses (Enter Total of lines 79, 99, 125, 133, 140, 147, and 167)	\$452,027,952	\$531,961,958

NUMBER OF ELECTRIC DEPARTMENT EMPLOYEES

1. The data on number of employees should be reported for the payroll period ending nearest to October 31, or any payroll period ending 60 days before or after October 31.
2. If the respondent's payroll for the reporting period includes any special construction personnel, include such employees on line 3, and show the number of such special construction employees in a footnote.
3. The number of employees assignable to the electric department from joint functions of combination utilities may be determined by estimate, on the basis of employee equivalents. Show the estimated number of equivalent employees attributed to the electric department from joint functions.

1. Payroll Period Ended (Date)	12-31-90
2. Total Regular Full-Time Employees	2,013
3. Total Part-Time and Temporary Employees	3
4. Total Employees	2,016

DEPRECIATION AND AMORTIZATION OF ELECTRIC PLANT (Continued)

C. Factors Used in Estimating Depreciation Charges

Line No.	Account No. (a)	Depreciable Plant Base (In thousands) (b)	Estimated Avg. Service Life (c)	Net Salvage (Percent) (d)	Applied Depr. Rate(s) (Percent) (e)	Mortality Curve Type (f)	Average Remaining Life (g)
64	Distribution						
65	361	209	60	1.05	1.689	R4	52.4
66	362	59,890	45	.95	1.919	R2	32.7
67	364	81,149	30	.95	2.844	R1	21.2
68	365	70,481	30	.95	2.814	R1	20.5
69	366	11,749	40	1.00	2.355	R4	32.1
70	367	14,928	30	.85	2.593	R3	22.4
71	368	79,639	45	.95	1.948	R1.5	34.0
72	369	28,161	30	1.20	3.698	R1	22.8
73	370	35,977	40	1.00	2.288	R1.5	29.6
74	371.1	7,123	14	.90	5.968	R0.5	10.9
75	371.2	7	35	1.00	2.059	R1	16.2
76	373	11,614	30	.95	2.793	R0.5	20.2
77		400,927					
78							
79							
80	General						
81	390	38,394	30	1.00	3.055	L0.5	22.4
82	391.1	4,317	25	.95	3.597	L0	21.5
83	391.2	4,142			RL		
84	391.8	859			RL		
85	393	748	50	1.00	1.882	R3	39.3
86	394	2,283	35	1.00	2.573	R1	27.5
87	395	4,377	45	1.00	2.154	R1.5	37.9
88	397	24,174	25	1.00	3.715	S1.5	20.2
89	398	621	25	1.00	3.577	L0.5	19.0
90		79,915					
91							
92							
93	Transportation						
94	392	18,593	10	.80	5.950	L2	6.3
95	396	2,937	20	.80	3.172	L2	13.5
96		21,530					
97							
98							
99	Amortization Plant Base						
100	303	3,511	50		RL		
101	310.2	397	50		2.00		
102	310.4	1,389	50		2.00		
103	340.2	1	50		2.00		
104	350.2	15,229	50		2.00		
105	360.2	1,441	50		2.00		
106	389.2	46	50		2.00		
107	390.3	2,621	50		RL		
108		24,635					
109							
110							
111							
112							
113							
114							
115							

STATEMENT OF INCOME FOR THE YEAR

1. Report amounts for accounts 412 and 413, Revenue and Expenses from Utility Plant Leased to Others, in another utility column (i,k,m,o) in a similar manner to a utility department. Spread the amount(s) over lines 01 thru 20 as appropriate. Include these amounts in columns (c) and (d) totals.

2. Report amounts in account 414, Other Utility Operating Income, in the same manner as accounts 412 and 413 above.

3. Report data for lines 7, 9, and 10 for Natural Gas companies using accounts 404.1, 404.2, 404.3, 407.1, and 407.2

4. Use page 122 for important notes regarding the statement of income or any account thereof.

5. Give concise explanations concerning unsettled rate proceedings where a contingency exists such that refunds of a material amount may need to be made to the utility's customers or which may result in a material refund to the utility with respect to power or gas purchases. State for each year affected the gross revenues or costs to which the contingency relates and the tax effects together with an explanation of the major factors which affect the rights of the utility to retain such revenues or recover amounts paid with respect to power and gas purchases.

6. Give concise explanations concerning significant amounts of any refunds made or received during the year

Line No.	Account (a)	Ref. Page No. (b)	TOTAL	
			Current Year (c)	Previous Year (d)
1	UTILITY OPERATING INCOME			
2	Operating Revenues (400)	300-301	\$731,521,155	\$743,008,559
3	Operating Expenses			
4	Operation Expenses (401)	320-323	412,580,530	427,936,273
5	Maintenance Expenses (402)	320-323	24,927,425	24,091,679
6	Depreciation Expense (403)	336-338	57,155,295	55,674,934
7	Amort. & Depl. of Utility Plant (404-405)	336-338	529,075	506,788
8	Amort. of Utility Plant Acq. Adj. (406)	336-338		
9	Amort. of Property Losses, Unrecovered Plant and Regulatory Study Costs (407)		150,979	
10	Amort. of Conversion Expenses (407)			
11	Taxes Other Than Income Taxes (408.1)	262-263	37,940,018	31,348,528
12	Income Taxes - Federal (409.1)	262-263	44,233,188	43,165,484
13	- Other (409.1)	262-263	1,925,575	1,738,400
14	Provision for Deferred Income Taxes (410.1)*	234,272-277	29,428,103	33,503,770
15	(Less) Provision for Deferred Income Taxes - Cr.(411.1)	234,272-277	22,471,160	22,427,101
16	Investment Tax Credit Adj. - Net (411.4)	266	(250,377)	(250,625)
17	(Less) Gains from Disp. of Utility Plant (411.6)			
18	Losses from Disp. of Utility Plant (411.7)			
19	TOTAL Utility Operating Expenses (Enter Total of lines 4 thru 18)		586,148,651	595,288,130
20	Net Utility Operating Income (Enter Total of line 2 less 19) (Carry forward to page 117, line 21)		\$145,372,504	\$147,720,429

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Line No.	Account (a)	Balance at Beginning of Year (b)	Additions (c)
40	(346) Misc. Power Plant Equipment	\$68,172	\$20,354
41	TOTAL Other Production Plant (Enter Total of lines 34 thru 40)	\$16,149,568	\$4,154,785
42	TOTAL Production Plant (Enter Total of lines 15, 23, 32, and 41)	\$1,165,807,304	\$13,745,789
43	3. TRANSMISSION PLANT		
44	(350) Land and Land Rights	\$15,732,235	\$2,065,186
45	(352) Structures and Improvements	1,436,875	330,263
46	(353) Station Equipment	131,022,256	1,079,565
47	(354) Towers and Fixtures	2,003,692	
48	(355) Poles and Fixtures	92,725,877	12,872,185
49	(356) Overhead Conductors and Devices	63,678,221	10,699,800
50	(357) Underground Conduit	255,081	
51	(358) Underground Conductors and Devices	339,193	
52	(359) Roads and Trails		
53	TOTAL Transmission Plant (Enter Total of lines 44 thru 52)	\$307,193,430	\$27,046,999
54	4. DISTRIBUTION PLANT		
55	(360) Land and Land Rights	\$2,357,804	\$35,762
56	(361) Structures and Improvements	209,023	2,038
57	(362) Station Equipment	59,545,653	3,085,502
58	(363) Storage Battery Equipment		
59	(364) Poles, Towers, and Fixtures	81,034,580	4,318,791
60	(365) Overhead Conductors and Devices	70,456,408	3,796,385
61	(366) Underground Conduit	11,707,840	462,056
62	(367) Underground Conductors and Devices	14,818,696	719,355
63	(368) Line Transformers	79,653,990	3,515,411
64	(369) Services	28,160,566	1,405,267
65	(370) Meters	35,981,683	1,243,477
66	(371) Installations on Customer Premises	7,124,175	566,996
67	(372) Leased Property on Customer Premises		
68	(373) Street Lighting and Signal Systems	11,603,060	657,260
69	TOTAL Distribution Plant (Enter Total of lines 55 thru 68)	\$402,653,478	\$19,808,300
70	5. GENERAL PLANT		
71	(389) Land and Land Rights	\$2,056,040	\$11,747
72	(390) Structures and Improvements	41,246,007	1,175,472
73	(391) Office Furniture and Equipment	9,388,236	592,558
74	(392) Transportation Equipment	18,296,483	2,266,513
75	(393) Stores Equipment	728,884	39,816
76	(394) Tools, Shop and Garage Equipment	2,331,980	245,287
77	(395) Laboratory Equipment	4,428,636	424,207
78	(396) Power Operated Equipment	2,988,794	45,213
79	(397) Communication Equipment	24,357,811	724,425
80	(398) Miscellaneous Equipment	663,871	60,177
81	SUBTOTAL (Enter Total of lines 71 thru 80)	106,486,742	5,585,415
82	(399) Other Tangible Property		
83	TOTAL General Plant (Enter Total of lines 81 and 82)	\$106,486,742	\$5,585,415
84	TOTAL (Accounts 101 and 106)	\$1,985,717,376	\$67,570,194
85	(102) Electric Plant Purchased (See Instr. 8)		
86	(Less) (102) Electric Plant Sold (See Instr. 8)		
87	(103) Experimental Plant Unclassified		
88	TOTAL Electric Plant in Service	\$1,985,717,376	\$67,570,194

ELECTRIC PLANT IN SERVICE (Accounts 101, 102, 103, and 106) (Continued)

Retirements (d)	Adjustments (e)	Transfers (f)	Balance at End of Year (g)		Line No.
			88,526	(346)	40
(\$2,600)			\$20,301,753		41
(\$3,225,734)		\$12,075	1,176,339,434		42
					43
(\$2,771)			\$17,794,650	(350)	44
(7,567)			1,759,571	(352)	45
(484,753)		(84,884)	131,532,184	(353)	46
			2,003,692	(354)	47
(292,539)			105,305,523	(355)	48
(30,953)			74,347,068	(356)	49
			255,081	(357)	50
			339,193	(358)	51
				(359)	52
(\$818,583)		(\$84,884)	\$333,336,962		53
					54
(\$462)			\$2,393,104	(360)	55
(600)			210,461	(361)	56
(221,920)		\$182,071	62,591,306	(362)	57
				(363)	58
(645,771)			84,707,600	(364)	59
(553,384)		(6,600)	73,692,809	(365)	60
(26,720)			12,143,176	(366)	61
(91,063)			15,446,988	(367)	62
(636,441)		(25,787)	82,507,173	(368)	63
(101,031)			29,464,802	(369)	64
(352,141)		(1,002)	36,872,017	(370)	65
(241,520)			7,449,651	(371)	66
				(372)	67
(47,324)			12,212,996	(373)	68
(\$2,918,377)		\$148,682	\$419,692,083		69
					70
(\$12,719)			\$2,055,068	(389)	71
(186,188)			42,235,291	(390)	72
(143,845)		(\$11,284)	9,825,665	(391)	73
(1,379,160)		51,025	19,234,861	(392)	74
(553)		(405,939)	362,208	(393)	75
(20,317)		(33,034)	2,523,916	(394)	76
(32,129)		237	4,820,951	(395)	77
(66,352)		395,609	3,363,264	(396)	78
(91,929)			24,990,307	(397)	79
(12,966)		514	711,596	(398)	80
(1,946,158)		(2,872)	110,123,127		81
				(399)	82
(\$1,946,158)		(\$2,872)	\$110,123,127		83
(\$8,908,852)		\$73,001	\$2,044,451,719		84
				(102)	85
					86
				(103)	87
(\$8,908,852)		\$73,001	\$2,044,451,719		88

ACCUMULATED PROVISION FOR DEPRECIATION OF ELECTRIC UTILITY PLANT (Account 108)

1. Explain in a footnote any important adjustments during year.
2. Explain in a footnote any difference between the amount for book cost of plant retired, line 11, column (c), and that reported for electric plant in service, pages 204-207, column (d), excluding retirements of non-depreciable property.
3. The provisions of Account 108 in the Uniform System of Accounts require that retirements of depreciable plant be recorded when such plant is removed from service. If

the respondent has a significant amount of plant retired at year end which has not been recorded and/or classified to the various reserve functional classifications, make preliminary closing entries to tentatively functionalize the book cost of the plant retired. In addition, include all costs included in retirement work in progress at year end in the appropriate functional classifications.

4. Show separately interest credits under a sinking fund or similar method of depreciation accounting.

Section A. Balances and Changes During Year

Line No.	Item (a)	Total (c+d+e) (b)	Electric Plant in Service (c)	Electric Plant Held for Future Use (d)	Electric Plant Lease to Others (e)
1	Balance Beginning of Year	\$613,449,656	\$613,449,656		
2	Depreciation Provisions for Year, Charged to				
3	(403) Depreciation Expense	57,155,296	57,155,296		
4	(413) Exp. of Elec. Plt. Leas. to Others				
5	Transportation Expenses-Clearing	1,251,154	1,251,154		
6	Other Clearing Accounts	239,816	239,816		
7	Other Accounts (Specify):				
8					
9	TOTAL Deprec. Prov. for Year (Enter Total of lines 3 thru 8)	58,646,266	58,646,266		
10	Net Charges for Plant Retired:				
11	Book Cost of Plant Retired	8,853,167	8,853,167		
12	Cost of Removal	4,025,960	4,025,960		
13	Salvage (Credit)	(1,368,872)	(1,368,872)		
14	TOTAL Net Chrgs. for Plant Ret. (Enter Total of lines 11 thru 13)	11,510,255	11,510,255		
15	Other Debit or Credit Items (Describe)				
16	See *Note	74,183	74,183		
17	Balance End of Year (Enter Total of lines 1, 9, 14, 15, and 16)	\$660,659,850	\$660,659,850		

Section B. Balances at End of Year According to Functional Classifications

18	Steam Production	\$384,692,928	\$384,692,928		
19	Nuclear Production				
20	Hydraulic Production - Conventional				
21	Hydraulic Production - Pumped Storage				
22	Other Production	12,060,574	12,060,574		
23	Transmission	89,701,676	89,701,676		
24	Distribution	140,298,175	140,298,175		
25	General	33,906,497	33,906,497		
26	TOTAL (Enter Total of lines 18 thru 25)	\$660,659,850	\$660,659,850		

*Note: Reserve on transfers
Reserve on purchase of used property

\$59,469

14,714

 \$74,183
